



LOUISVILLE/JEFFERSON COUNTY METRO REVENUE COMMISSION

FORM
OL-3EZ

OCCUPATIONAL LICENSE FEES RETURN

☐ CHECK IF CHANGED

Name _____

Address _____

City _____ State _____ Zip _____

Federal ID _____ Phone No. _____ Ext _____

ACCOUNT NUMBER

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FOR YEAR ENDING

MM	DD	YY
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☐ CHECK IF "FINAL RETURN" Date Operations Ceased: _____ (Required to close account.)

☐ CHECK IF "NO ACTIVITY" FOR YEAR

Income or (Loss):

1. Amount of income per Form 1099-MISC or gross wages per Form W-2.
(Attach a copy of Form 1099-MISC, Form W-2, or page 1 of Form 1040.)

1.) \$ _____

Tax Computation:

Do you live in Louisville Metro, Kentucky? If "yes", complete Section A only. If "no", complete Section B only.

Section A. Residents of Louisville Metro, Kentucky:

- | | |
|--|----------------|
| 2. Amount of income per Line 1 | ⇒ 2.) \$ _____ |
| 3. Tax Due (Multiply Line 1, Section A, by 2.2%) | 3.) \$ _____ |
| 4. Penalty and Interest | 4.) \$ _____ |
| 5. Amount to be paid (Line 3 + Line 4) | 5.) \$ _____ |

Section B. Non-residents of Louisville Metro, Kentucky:

- | | |
|---|----------------|
| 2. Amount of income per Line 1 | ⇒ 2.) \$ _____ |
| 3. Tax Due (Multiply Line 2, Section B, by 1.45%) | 3.) \$ _____ |
| 4. Penalty and Interest | 4.) \$ _____ |
| 5. Amount to be paid (Line 3 + Line 4) | 5.) \$ _____ |

I hereby certify, under penalty of perjury, that the information herein and in any supporting schedules is true, correct, and complete to the best of my knowledge.

_____/_____/_____ Preparer's Signature (Return must be signed.)	_____/_____/_____ Date	_____/_____/_____ Signature of Licensee (Return must be signed.)	_____/_____/_____ Date
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_____ Print Name	_____ Federal ID	_____ Print Name	_____ Title
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_____ Address	_____ Phone No.	_____ Social Security Number
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ATTENTION: Federal ID Numbers and Social Security Numbers must be supplied for both the Tax Preparer and the Licensee.

Mail Form OL-3A, along with a copy of the federal Schedule C, and check or money order with your account number. The return and payment of taxes due must be received by April 15th to avoid penalties and interest.

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@revenue.org • TDD: (502) 574-4811

GENERAL INSTRUCTIONS

Explanation of Occupational Taxes: Occupational license taxes are a major source of revenue for the Louisville/Jefferson County Metro government, the public schools, and the Transit Authority of River City (TARC). All such taxes are collected by the Louisville/Jefferson County Metro Revenue Commission, 101 S. 8th Street, Louisville, KY 40202. Every business entity and professional firm (whether the entity or firm be a self-employed individual, sole proprietorship, partnership, corporation, or association) doing business in Louisville Metro, KY, is subject to the tax, as is every individual employed in Louisville Metro, KY. The percentage rate license tax is applicable to the "net profits" of business entities and professional firms, and to the gross employee compensation of employed individuals. The current rate of tax totals 2.2%. This total is distributable as follows: 1.25% to Louisville Metro, Kentucky; .2% for Mass Transit (TARC) purposes; and .75% for the public School Boards operating in Louisville Metro, KY. Individuals who reside outside Louisville Metro, KY, are exempt from the School Boards tax. **NOTE:** The amount on Line 1 must be determined based upon guidelines contained in Section 3.14 of the Regulations of the Louisville/Jefferson County Metro Revenue Commission.

Who May Use This Form: This return may be used only if all of the following apply:

- (a) You are an individual (not a corporation or a partnership).
- (b) You had no business expenses for the calendar year.
- (c) You are not a domestic servant or a minister.
- (d) All of your business income was earned in Louisville Metro, KY.
- (e) You were either a resident for the entire year or a non-resident for the entire year.

The salaries and wages of domestic servants and duly ordained ministers of religion are exempt from all the local occupational taxes, except the .75% School Boards' tax. Domestic servants and ordained ministers must use Form OL-3. All other individuals whose earnings within Louisville Metro, KY, were from salaries, wages, commissions, or other compensation received from one or more employers, and on which occupational license taxes were not withheld [deducted by the employer(s)], must file an annual return on Form OL-3, OL-3A, or OL-3EZ, whichever is applicable. If the taxpayer is deceased, the return(s) must be filed by his or her legal representative.

Period Covered: Form OL-3EZ is to be filed based upon a calendar year.

Extensions: If an extension of time for filing is required, a separate extension request to the Louisville/Jefferson County Metro Revenue Commission is mandatory in all cases. You must file Form OL-3E or a copy of your federal extension application to request an automatic 6-month extension to file Form OL-3A. All extension requests should include your Louisville/Jefferson County Metro Revenue Commission account number. The extension must be postmarked or hand-delivered to the Louisville/Jefferson County Metro Revenue Commission on or before the original due date. Any tax due must be paid by April 15th.

Payment of Occupational Taxes: The occupational taxes must be paid in full at the time of filing to avoid penalties and interest. The deadline is **April 15th**. Do not send cash through the mail. Please make your check payable to the Louisville/Jefferson County Metro Revenue Commission.

Penalty and Interest: Failure **to file** on time subjects you to a penalty of 5% per month, or a fraction of a month, for the period the return remains unfiled, to a maximum of 25%. Failure **to pay** when due subjects you to an additional 5% penalty, plus interest at the rate of 12% per annum from the due date until paid.

Failure to File Return and/or Pay License Fee: Any person who willfully fails to prepare or file a timely return, or who willfully prepares or files a false or inaccurate return, is subject, upon conviction, to a fine not exceeding \$100.00. The failure of any person to receive a return shall not excuse him or her from filing a return or from paying the proper occupational tax.